## SURPLUS LINES PREMIUM TAX ALLOCATION SCHEDULE

#### Criteria for Tax Allocation of Multi-State Risks

#### PROPERTY INSURANCE:

#### ALLOCATE TO STATE BY

01	Real Property (including buildings and other permanent additions)	Insured value of structures and other property in state		
02	Personal Property (including inland marine)	Insured value of property permanently or principally situated in state		
03	Business Interruption, Time Element, or similar time value coverages	Insured time valued elements in state		
04	Farmowners, Homeowners, and Businessowners (BOP)	Insured value of structures and other property in state		
05	Aircraft	Insured value of aircraft principally hangared or principally used in state		
06	Motor Vehicle	Insured value of motor vehicles principally garaged or principally used in state		
07	Kidnap & Ransom	Number of insured employees principally employed in state		
08	Ocean Marine	None to state		
FIDELITY AND SURETY:				
11	Fidelity, Forgery, and other Indemnity Bonds	Number of insured employees in state		
12	Bankers' Blanket Bonds	Number of insured employees in state		

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### Criteria for Tax Allocation of Multi-State Risks

13	Performance Bonds	Total bond value of contracts in state		
14	Other surety Bonds	Total bond value of contracts in state		
CREDIT INSURANCE:				
21	Credit Insurance	Value of insured debt in state		
RESIDUAL VALUE INSURANCE:				
31	Residual Value Insurance	Allocate to value of underlying property		
LIABILITY INSURANCE:				
41	Manufacturers and Contractors	Payroll in state		
42	Premises Operations	Square footage of premises in state		
43	Owners and Contractors Protective	Cost of contract in state		
44	Products	Receipts in state		
45	Completed Operations	Receipts in state		
46	Municipalities, Public Authorities and other Political Subdivisions	Number of municipalities, etc. in state		
47	Child Care	Number of children in state		
48	Contractual	If "stand alone" policy, value of sales in state		
49	Recreational	Amount of gate receipts in state		
50	Environmental Impairment	Number of units of exposure in state		
51	Asbestos Abatement	Payroll in state		

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### Criteria for Tax Allocation of Multi-State Risks

52	Employee/Member Benefit Program	Number of employees/members in state
53	Special Events	Receipts from state
54	Professional Liability	Number of insureds in state
55	Errors and Omissions	Revenues generated in state
56-A	For-Profit Organization	Revenues generated in state
56-B	Non-for Profit Organization	Number of directors and officers based in state
57	Hospital, Nursing Home, and Adult Home	Number of beds in facility plus one additional bed for each 100 outpatient visits at locations in state
58	Liquor Liability	Receipts from sales of alcoholic beverages in state
59	Railroad Protective	Miles of track in state
60	Aircraft	Number of aircraft principally hangared or principally used in state
61	Motor Vehicle	Number of motor vehicles principally garaged or principally used in state
62	Umbrella	Classification of predominant coverage; except if underlying coverages are divisible, then use underlying classifications
63	Excess Liability	If directly over primary, use underlying classifications. If over umbrella, use method in Code 62.